

The House Committee on Ways and Means offers the following substitute to SB 118:

A BILL TO BE ENTITLED  
AN ACT

To amend Code Section 48-5-263 of the Official Code of Georgia Annotated, relating to qualifications, duties, and compensation of appraisers, so as to prohibit persons who are serving or have served in the past year as a member of a county board of tax assessors from serving as an employee of the board; to provide for applicability; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

Code Section 48-5-263 of the Official Code of Georgia Annotated, relating to qualifications, duties, and compensation of appraisers, is amended by revising subsection (a) as follows:

*"(a) Qualifications.*

(1) The commissioner shall establish, and the state merit system may review, the qualifications and rate of compensation for each appraiser grade.

(2) Each appraiser shall, before ~~his~~ such appraiser's employment, obtain a satisfactory grade, as determined by the commissioner, on an examination prepared by the commissioner and an institution of higher education in this state.

(3) No person who is serving on a county board of tax assessors or who has served on a county board of tax assessors within the preceding 12 month period shall be eligible to serve as an employee of that board until the expiration of the 12 month period following such person's service as a member of the board. This paragraph shall not apply to any person who is an employee of the board or who is serving on a county board of tax assessors on July 1, 2010, but only for the remainder of the term to which such person was appointed or elected; provided, however, that such person shall be eligible to continue to serve as an employee of the board."

**SECTION 2.**

All laws and parts of laws in conflict with this Act are repealed.